

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF WISCONSIN**

In re:	§	Case No. 20-22889-GMH
	§	
CRAIG A POPE	§	
CATHLEEN A. POPE	§	
	§	
Debtors	§	

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 04/16/2020. The case was converted to one under Chapter 7 on 04/04/2022. The undersigned trustee was appointed on 04/05/2022.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$755,258.11

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$133,418.40</u>
Bank service fees	<u>\$10,826.05</u>
Other Payments to creditors	<u>\$145,042.59</u>
Non-estate funds paid to 3 <sup>rd</sup> Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
 Leaving a balance on hand of <sup>1</sup>	 <u>\$465,971.07</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

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<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 10/28/2022 and the deadline for filing government claims was 10/13/2020. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$41,012.91. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$11,084.14 as interim compensation and now requests the sum of \$29,928.77, for a total compensation of \$41,012.91<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$0.00, for total expenses of \$0.00.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 02/12/2025

By: /s/ Steven R. McDonald  
Trustee

**STATEMENT:** This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 1

Exhibit A

**Case No.:** 20-22889-GMH  
**Case Name:** POPE, CRAIG A AND POPE, CATHLEEN A.  
**For the Period Ending:** 2/12/2025

**Trustee Name:** Steven R. McDonald  
**Date Filed (f) or Converted (c):** 04/04/2022 (c)  
**§341(a) Meeting Date:** 05/05/2022  
**Claims Bar Date:** 10/28/2022

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<b>Ref. #</b>					
1	VOID	\$0.00	Unknown	\$0.00	FA
2	VOID	\$0.00	\$0.00	\$0.00	FA
3	VOID	\$0.00	\$0.00	\$0.00	FA
4	VOID	\$0.00	\$0.00	\$0.00	FA
5	VOID	\$0.00	\$0.00	\$0.00	FA
6	VOID	\$0.00	\$0.00	\$0.00	FA
7	VOID	\$0.00	\$0.00	\$0.00	FA
8	VOID	\$0.00	\$0.00	\$0.00	FA
9	VOID	\$0.00	\$0.00	\$0.00	FA
10	VOID	\$0.00	\$0.00	\$0.00	FA
11	VOID	\$0.00	\$0.00	\$0.00	FA
12	VOID	\$0.00	\$0.00	\$0.00	FA
13	VOID	\$0.00	\$0.00	\$0.00	FA
14	VOID	\$0.00	\$0.00	\$0.00	FA
15	VOID	\$0.00	\$0.00	\$0.00	FA
16	VOID	\$0.00	\$0.00	\$0.00	FA
17	VOID	\$0.00	\$0.00	\$0.00	FA
18	VOID	\$0.00	\$0.00	\$0.00	FA
19	VOID	\$0.00	\$0.00	\$0.00	FA
20	VOID	\$0.00	\$0.00	\$0.00	FA
21	VOID	\$0.00	\$0.00	\$0.00	FA
<b>Asset Notes:</b> )					
22	VOID	\$0.00	\$0.00	\$0.00	FA
23	REAL ESTATE: (residential investment) 514 S. Janesville Street, Whitewater	\$60,000.00	\$0.00	OA	\$0.00 FA
<b>Asset Notes:</b> Residential investment property. This asset's original scheduled value was \$164,000.00. The property's value was revised to \$60,000.00 in amended Schedule A/B filed on 7/28/22 - Doc. #374. Sch. D lists multiple judgment lien in excess of \$113,000.00 on real estate located in Walworth County. The lien amount together with administrative expenses and costs of sale of about \$13,400.00 total approximately \$126,400.00. There is no equity remaining, and this property is burdensome to the bankruptcy estate. Therefore, the Trustee intends to abandon this asset.					

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24 REAL ESTATE (Homestead): 125 Potawatomi Road, Williams Bay, WI Land Contract Vendee	\$300,000.00	\$0.00	OA	\$0.00	FA
<b>Asset Notes:</b> Land Contract Vendor: Bruce and Kathryn Gingrich This property went into foreclosure, and the Debtors were evicted. The property was subsequently sold in July 2022. This asset has no value to the bankruptcy estate.					
25 VEHICLE: 1999 Ford F350	\$2,500.00	\$0.00	OA	\$0.00	FA
26 VEHICLE: 2007 Mercedes R350	\$8,000.00	\$0.00	OA	\$0.00	FA
<b>Asset Notes:</b> Original Sch. C exempted an amount of \$4,700.00 pursuant to Wis. Stat. Sec. 815.18(3)(g). Amended Sch. C filed on 7/28/22 exempts the full amount pursuant to Wis. Stat. Sec. 815.18(3)(g).					
27 VEHICLE: 1949 GMC Truck (parts)	\$5,000.00	\$0.00	OA	\$0.00	FA
28 VEHICLE: 1958 Chevy Truck (parts)	\$2,000.00	\$0.00	OA	\$0.00	FA
29 VOID	\$0.00	\$0.00		\$0.00	FA
30 VOID	\$0.00	\$0.00		\$0.00	FA
31 VEHICLE: 2006 BMW LI 7 (u)	\$3,500.00	\$0.00	OA	\$0.00	FA
32 VEHICLE: Tongue Car Trailer (u)	\$3,200.00	\$3,200.00	OA	\$0.00	FA
<b>Asset Notes:</b> Vehicle not listed in original schedules. Debtors sold this vehicle on 6/2/22. The Debtors are in the middle of a divorce and have been evicted from their residence. This asset is no longer in the Debtors' possession and the funds have been spent. This asset has no value to the bankruptcy estate.					
33 HOUSEHOLD GOODS AND FURNISHINGS: Home office for tax purposes - standard desk, computer, cell phone	\$500.00	\$0.00	OA	\$0.00	FA
34 HOUSEHOLD GOODS AND FURNISHINGS: Bedroom and dining room furniture, living room furniture	\$500.00	\$0.00	OA	\$0.00	FA
35 HOUSEHOLD GOODS AND FURNISHINGS: Kitchen appliances, microwave, washer and dryer	\$500.00	\$0.00	OA	\$0.00	FA
36 HOUSEHOLD GOODS AND FURNISHINGS: Older appliances stored in Debtors owned property	\$500.00	\$0.00	OA	\$0.00	FA
37 HOUSEHOLD GOODS AND FURNISHINGS: Personal tools, hammer, saw, drills, screw drivers, etc.	\$200.00	\$0.00	OA	\$0.00	FA

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38 HOUSEHOLD GOODS AND FURNISHINGS: Grand piano, Wulitzer, 1920	\$1,000.00	\$0.00	OA	\$0.00	FA
39 ELECTRONICS: TVs (2), PC's (2), iPad and Amazon Tablet, cell phones (2)	\$250.00	\$0.00	OA	\$0.00	FA
40 ELECTRONICS: iPhone 6 (u)	\$100.00	\$100.00	OA	\$0.00	FA
41 EQUIPMENT FOR SPORTS AND HOBBIES: Weight-lifting equipment, elliptical, tread mill	\$1,000.00	\$0.00	OA	\$0.00	FA
42 EQUIPMENT FOR SPORTS AND HOBBIES: (u) Canon camera (with 2 batteries and lens)	\$300.00	\$300.00	OA	\$0.00	FA
43 CLOTHES: Misc. clothing	\$1,000.00	\$0.00	OA	\$0.00	FA
44 JEWELRY: Rings, earrings	\$100.00	\$0.00	OA	\$0.00	FA
45 JEWELRY: Gemstone	\$300.00	\$0.00	OA	\$0.00	FA
46 JEWELRY: Men's wedding band (u)	\$50.00	\$50.00	OA	\$0.00	FA
47 CASH ON HAND	\$150.00	\$150.00	OA	\$0.00	FA
<b>Asset Notes:</b> Original Sch. B listed this asset's value as \$6,500.00., and original Sch. C did not exempt this asset. Amended Sch. B filed on 7/28/22 amended the value to \$150.00.					
48 BANK ACCOUNT: Associated Bank checking #6412 (used for personal and business)	\$1,140.84	\$0.00	OA	\$0.00	FA
49 VOID	\$0.00	\$0.00		\$0.00	FA
50 BANK ACCOUNT: Associated Bank savings #7999	\$3,009.45	\$0.00	OA	\$0.00	FA
51 BUSINESS INTEREST: Prospect Hills, LLC (100% ownership) Assets: W5310 Hwy 12, Whitewater Liabilities: RE Taxes \$604.69	\$43,595.31	\$0.00	OA	\$0.00	FA
<b>Asset Notes:</b> Original Sch. C exempted \$22,500.00 pursuant to Wis. State Sec. 815.18(3)(b). Amended Sch. C filed on 7/28/22 removed this exemption.					
52 BUSINESS INTEREST: August & Littles, LLC (100% ownership) Asset: Associated Bank checking account \$573.87 2000 Mac Truck \$15,000.00 2007 Kenworth Truck \$15,000.00 Liabilities: NONE	\$30,573.87	\$573.87	OA	\$0.00	FA

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<b>Asset Notes:</b> Original Sch. B lists the asset's value as \$573.87. Amended Sch. B filed on 7/28/22 adds the 2 trucks with a combined value of \$30,000.00. Amended Sch. C filed on 7/28/22 exempts \$30,000.00.  Original Sch. B listed the 2007 Kenworth Truck as owned by the Debtors with the value as \$15,000.00; Amended Sch. B filed on 7/28/22 removed this asset and indicates this vehicle is owned by August & Littles, LLC (Doc. #374). This asset is now listed under Asset #52 -- Business Interest of August & Littles, LLC with a value of \$15,000.00 and is now fully exempted.  Original Sch. B listed the 2000 Mac Truck as owned by the Debtors with the value as \$15,000.00 and original Sch. C exempted \$11,950.00 pursuant to Wis. Stat. Sec. 815.18(3)(g); Amended Sch. B and Sch. C filed on 7/28/22 removed this asset and indicated this vehicle is owned by August & Littles, LLC (Doc. #374). This asset is now listed under Asset #52 -- Business Interest of August & Littles, LLC with a value of \$15,000.00 and is now fully exempted.						
Ref. #						
53	BUSINESS INTEREST: Perpetual Muse LLC (100% ownership) - co-Debtor writes children's books. Company has no value.	\$0.00	\$0.00	OA	\$0.00	FA
54	VOID	\$0.00	Unknown		\$0.00	FA
55	COPYRIGHTS: held by Co-Debtor, author of children's books	Unknown	\$0.00	OA	\$0.00	FA
56	LICENSES, FRANCHSES: Zoning permits granted by the City of Whitewater, WI for Debtor's Mount Meadows vacant lots, listed above. Permits not saleable, and have no inherent value	\$0.00	\$0.00	OA	\$0.00	FA
57	VOID	\$0.00	\$0.00		\$0.00	FA
58	OTHER AMOUNTS: Old accounts receivable from former gas station when operated by Debtor. Likely uncollectable. Receivables include bad checks and unpaid credit cards from former customers. Debtor has no documentation to note what is owed.	\$0.00	\$0.00	OA	\$0.00	FA
<b>Asset Notes:</b> Original Sch. B listed amount as \$50,000.00. Amended Sch. B filed on 7/28/22 changed amount to \$0 (Doc. #374)						
59	OTHER AMOUNTS: Consultation with Mobin Ahmad. Payment due every six months for 5 years. Payments begin in July 2020	\$0.00	\$0.00	OA	\$0.00	FA
<b>Asset Notes:</b> Consultation agreement paid on or about or on 2/19/2021.						

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Original Sch. B listed the amount as \$50,000.00; amended Sch. B filed on 7/28/22 changed the amount to \$0 (Doc. #374)					
<b>Ref. #</b>					
60	OTHER AMOUNTS: Credit card payments made to Debtor's former gas station, being held by U.S. Oil	\$0.00	\$0.00	OA	\$0.00 FA
<b>Asset Notes:</b> Original Sch. B listed this amount as \$16,000.00; amended Sch. B filed on 7/28/22 changed the amount to \$0 (Doc. #374) and states that any payments are property of C.A. Pope, Inc. In addition, CA Pope Inc. may owe US Oil approximately \$83,910.00 based upon Amendment to US Oil Supply Agreement dated 12/14/2012.					
61	OTHER AMOUNTS: Promissory Notes from Campus Quick Shop Inc. and Michael McCardle to CA Pope Inc. and Craig Pope for the sum of \$93,141.88 dated 4/1/2014 to be paid in full by 4/1/2017. Balance currently unknown (u)	\$0.00	\$0.00	OA	\$0.00 FA
62	INTEREST IN INSURANCE POLICY: Term policy Voya (children)	\$0.00	\$0.00	OA	\$0.00 FA
63	CLAIM: Potential claim against Lance Elliot Holten (Debtor's brother-in-law) for allegedly stealing a skidloader (\$15,000); Pickup truck (\$15,000); bedroom furniture, dining room tables and other misc. items (\$15,000); 8 chevy truck cabs (\$12,000); HVAC unit (\$2,500)	Unknown	\$0.00	OA	\$0.00 FA
<b>Asset Notes:</b> Original Sch. B listed the amount as \$59,900.00 and Sch. C exempted the full amount; amended Sch. B and Sch. C filed on 7/28/22 changed the amount to unknown and removed the exemption (Doc. #374) Debtors would need to file a lawsuit, collectability unknown. The claim is more than 6 years old which exceeds the statute of limitations. Additionally, the Debtor cannot provide any writing or evidentiary support of this claim.					
64	CLAIM: Claim against Business Advisory Services. Debtors and Debtors' various businesses paid funds but dispute services	Unknown	\$0.00	OA	\$0.00 FA
<b>Asset Notes:</b> Original Sch. B listed the amount as \$20,000.00; amended Sch. B filed on 7/28/22 lists the amount as unknown (Doc. #374) Debtors would need to file a lawsuit, collectability unknown. The claim is more than 6 years old which exceeds the statute of limitations. Additionally, the Debtor cannot provide any writing or evidentiary support of this claim.					

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65 SAFE DEPOSIT BOX: Flag Star Bank 5151 Corporate Drive, Houghton, MI Debtor originally had \$20 million in Iraqi dinars approximately December 2015. Debtor transferred \$10 million of those Iraqi dinars to Lance Elliott. Lance was to pay for these assets, but no specific arrangement was reached. Debtor also transferred to Lance 5 million in Iranian rials, for which Lance was to pay about \$200. The safe deposit box at the time of filing, contained about \$10 million in Iraqi dinars (\$8,400) and two \$100 trillion notes of Zimbabwe currency (\$10.80)	\$8,410.80	\$0.00	OA	\$0.00	FA
<b>Asset Notes:</b> Original Sch. B listed the amount as \$25,000.00 and Sch. C exempted \$5,849.71. Amended Sch. B and Sch. C filed on 7/28/22 changed the amount to \$8,410.80 and removed the exemption (Doc. #374). During testimony, the Debtor disclosed that the currency was removed from the safe deposit box and likely disposed of prior to filing.					
66 ACCOUNTS RECEIVABLE OR COMMISSIONS: Co-Debtor holds contracts with publisher and illustrator as a children's author	Unknown	\$0.00	OA	\$0.00	FA
67 BUSINESS EQUIPMENT: Tools and construction materials	\$7,500.00	\$7,500.00	OA	\$0.00	FA
<b>Asset Notes:</b> Original Sch. C exempted the full amount. Amended Sch. C filed on 7/28/22 removed the exemption (Doc. #374).					
68 VOID	\$0.00	\$0.00		\$0.00	FA
<b>Asset Notes:</b> These funds were received by the Debtors and placed in the DIP account prior to conversion. All funds in the DIP account were later turned over to the Subchapter V trustee Jan Pearce prior to conversion. The DIP account no longer existed at the time of conversion, and the funds it contained were transferred to the Chapter 7 estate by Trustee Pearce.					
69 Funds turned over in converted case (u)	\$754,436.54	\$754,436.54		\$754,436.54	FA
70 REFUND of 2023 federal taxes paid by the bankruptcy estate to the IRS in 2024 (u)	\$0.00	\$821.57		\$821.57	FA

**TOTALS (Excluding unknown value)**

**\$1,239,316.81**

**\$767,131.98**

**\$755,258.11**

**Gross Value of Remaining Assets**

**\$0.00**



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**Major Activities affecting case closing:**

01/25/2023 Case was originally filed as a Chapter 11 on April 16, 2020, then converted to a Chapter 7 on April 4, 2022. The assets in this case are numerous real estate properties some of which were sold while the case was pending in Chapter 11. The Chapter 11 Trustee transferred the funds held in the Ch. 11 trust account. The Chapter 7 Trustee received \$754,436.54 into the estate's account. All parcels of real estate have now been sold or abandoned.

All inconsequential assets have been abandoned.

Secured creditor HWM filed a Motion to Compel payment. The Trustee filed a Motion to Compromise regarding the claim of HWM, and that creditor subsequently withdrew their motion. The Court approved the Trustee's Motion to Compromise, and the creditors listed in the motion were paid on August 14, 2023.

The Debtor, Craig Pope, passed away on October 26, 2023, due to pancreatic cancer. The case continues with Cathleen Pope as the sole remaining Debtor.

The Claims Bar Date has passed. Claims have been reviewed.

The Trustee has employed an accountant who has prepared 2022 estate tax returns for each debtor. Craig Pope's bankruptcy estate owed a substantial amount to the Internal Revenue Service and Wisconsin Department of Revenue. Cathleen's bankruptcy estate did not owe any taxes in 2022.

Debtor's Counsel, Krekeler Law, filed a Motion for Compensation of fees and costs to be paid as an administrative claim. This motion has been approved by the Court (see Docket #419). A TFR has been submitted.

**Initial Projected Date Of Final Report (TFR):** 04/04/2023

**Current Projected Date Of Final Report (TFR):** 05/01/2025

/s/ STEVEN R. MCDONALD

STEVEN R. MCDONALD

# FORM 2

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Exhibit B

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Primary Taxpayer ID #: \*\*\_\*\*\*4548  
Co-Debtor Taxpayer ID #: \*\*\_\*\*\*4549  
For Period Beginning: 4/16/2020  
For Period Ending: 2/12/2025

Trustee Name: Steven R. McDonald  
Bank Name: Pinnacle Bank  
Checking Acct #: \*\*\*\*\*0011  
Account Title:  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/10/2022		Jan Pierce S.C. IOLTA Trust Account	Transfer of funds held in trust during the Chapter 11 case and paid by the sub chapter V trustee, Jan Pierce to the Chapter 7 bankruptcy estate.  June 16, 2021 After the deposit, Chase Bank issued a stop payment because of the large amount of the check. I reversed the deposit. A new payment in an identical amount will be issued and re-deposited.	1290-010	\$754,436.54		\$754,436.54
06/16/2022		DEP REVERSE: Jan Pierce S.C. IOLTA Trust Account	Transfer of funds held in trust during the Chapter 11 case and paid by the sub chapter V trustee, Jan Pierce to the Chapter 7 bankruptcy estate.  June 16, 2021 After the deposit, Chase Bank issued a stop payment because of the large amount of the check. I reversed the deposit. A new payment in an identical amount will be issued and re-deposited.	1290-010	(\$754,436.54)		\$0.00
06/16/2022	(69)	Jan Pierce, SC IOLTA Trust Account	Transfer of funds collected by Jan Pierce the sub-chapter V trustee, made payable to the chapter 7 bankruptcy estate of Craig and Cathleen Pope.	1290-010	\$754,436.54		\$754,436.54
06/30/2022	5001	Jan Pierce, S.C.	Payment of fees to the sub-chapter V Trustee, Jan Pierce, pursuant to a Court Order. (See Doc. No. 367)	6101-000		\$3,950.00	\$750,486.54
06/30/2022	5002	Jan Pierce, S.C.	Payment of expenses to the sub-chapter V Trustee, Jan Pierce, pursuant to a Court Order. (See Doc. No. 367)	6102-000		\$825.00	\$749,661.54
07/06/2022	5003	International Sureties, Ltd.	Bond Payment	2300-000		\$312.97	\$749,348.57
07/29/2022		Pinnacle Bank	Service Charge	2600-000		\$1,114.91	\$748,233.66
08/31/2022		Pinnacle Bank	Service Charge	2600-000		\$1,112.17	\$747,121.49
09/30/2022		Pinnacle Bank	Service Charge	2600-000		\$1,074.65	\$746,046.84
10/31/2022		Pinnacle Bank	Service Charge	2600-000		\$1,073.11	\$744,973.73
11/30/2022		Pinnacle Bank	Service Charge	2600-000		\$1,071.57	\$743,902.16

# FORM 2

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Exhibit B

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Primary Taxpayer ID #: \*\*\_\*\*\*4548  
Co-Debtor Taxpayer ID #: \*\*\_\*\*\*4549  
For Period Beginning: 4/16/2020  
For Period Ending: 2/12/2025

Trustee Name: Steven R. McDonald  
Bank Name: Pinnacle Bank  
Checking Acct #: \*\*\*\*\*0011  
Account Title:  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
12/30/2022		Pinnacle Bank	Service Charge	2600-000		\$1,105.73	\$742,796.43
06/14/2023	5004	International Sureties, Ltd.	Payment of 2023 trustee bond premium	2300-000		\$558.99	\$742,237.44
08/14/2023	5005	Garvey McNeil & Associates	Payment in full of secured claim pursuant to the Courts order dated August 14, 2023. (See Doc. 449)	4120-000		\$8,743.18	\$733,494.26
08/14/2023	5006	Harrison, Williams & McDonell, LLP	Payment in full of secured claim pursuant to the Courts order dated August 14, 2023. (See Doc. 449)	4110-000		\$136,299.41	\$597,194.85
08/14/2023	5007	Steven R. McDonald	Interim payment of claim Trustee's administrative claim pursuant to the Court's order dated August 14, 2023. (See Doc. 449)	2100-000		\$11,084.14	\$586,110.71
08/23/2023	5005	VOID: Garvey McNeil & Associates		4120-003		(\$8,743.18)	\$594,853.89
08/23/2023	5008	Law Office of Peter E. McKeever, LLC	Payment in full of secured claim pursuant to the Courts order dated August 14, 2023. (See Doc. #449)	4120-000		\$8,743.18	\$586,110.71
10/30/2023	5009	United States Treasury	Payment of post-petition Federal taxes pursuant to a Court order. (See Doc. #459)	2810-000		\$100,772.00	\$485,338.71
10/30/2023	5010	Wisconsin Department of Revenue	Payment of post-petition state taxes pursuant to a Court order. (See Doc. #459)	2820-000		\$12,055.00	\$473,283.71
01/12/2024	5011	Wesler and Associates, CPA PC	Payment of fees to accountant for the Trustee, pursuant to a Court order. (See Doc. #466.)	3410-000		\$2,500.00	\$470,783.71
01/12/2024	5012	Wesler and Associates CPA PC	Payment of expenses to accountant for the Trustee, pursuant to a Court order. (See Doc. #466.)	3420-000		\$390.15	\$470,393.56
01/29/2024	5013	Wisconsin Department of Revenue	Remaining balance due to the Wisconsin Department of Revenue pursuant to a Court order. (See Doc. #459)	2820-000		\$445.00	\$469,948.56
07/01/2024	5014	International Sureties, Ltd.	Bond Payment	2300-000		\$525.15	\$469,423.41
07/31/2024		Pinnacle Bank	Service Charge	2600-000		\$675.38	\$468,748.03
08/02/2024	(70)	United States Treasury	Payment of refund of federal taxes paid by the bankruptcy estate to the IRS.	1224-000	\$821.57		\$469,569.60
08/30/2024		Pinnacle Bank	Service Charge	2600-000		\$675.28	\$468,894.32
09/30/2024		Pinnacle Bank	Service Charge	2600-000		\$586.11	\$468,308.21
10/31/2024		Pinnacle Bank	Service Charge	2600-000		\$585.38	\$467,722.83

# FORM 2

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Exhibit B

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Primary Taxpayer ID #: \*\*\_\*\*\*4548  
Co-Debtor Taxpayer ID #: \*\*\_\*\*\*4549  
For Period Beginning: 4/16/2020  
For Period Ending: 2/12/2025

Trustee Name: Steven R. McDonald  
Bank Name: Pinnacle Bank  
Checking Acct #: \*\*\*\*\*0011  
Account Title:  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
11/29/2024		Pinnacle Bank	Service Charge	2600-000		\$584.65	\$467,138.18
12/31/2024		Pinnacle Bank	Service Charge	2600-000		\$583.92	\$466,554.26
01/31/2025		Pinnacle Bank	Service Charge	2600-000		\$583.19	\$465,971.07

<b>TOTALS:</b>	\$755,258.11	\$289,287.04	\$465,971.07
<b>Less: Bank transfers/CDs</b>	\$0.00	\$0.00	
<b>Subtotal</b>	\$755,258.11	\$289,287.04	
<b>Less: Payments to debtors</b>	\$0.00	\$0.00	
<b>Net</b>	\$755,258.11	\$289,287.04	

### For the period of 4/16/2020 to 2/12/2025

Total Compensable Receipts:	\$755,258.11
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$755,258.11
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$289,287.04
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$289,287.04
Total Internal/Transfer Disbursements:	\$0.00

### For the entire history of the account between 06/09/2022 to 2/12/2025

Total Compensable Receipts:	\$755,258.11
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$755,258.11
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$289,287.04
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$289,287.04
Total Internal/Transfer Disbursements:	\$0.00

# FORM 2

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Exhibit B

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Primary Taxpayer ID #: \*\*\_\*\*\*4548  
Co-Debtor Taxpayer ID #: \*\*\_\*\*\*4549  
For Period Beginning: 4/16/2020  
For Period Ending: 2/12/2025

Trustee Name: Steven R. McDonald  
Bank Name: Pinnacle Bank  
Checking Acct #: \*\*\*\*\*0011  
Account Title:  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$755,258.11

\$289,287.04

\$465,971.07

For the period of 4/16/2020 to 2/12/2025

Total Compensable Receipts: \$755,258.11  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$755,258.11  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$289,287.04  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$289,287.04  
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 04/04/2022 to 2/12/2025

Total Compensable Receipts: \$755,258.11  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$755,258.11  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$289,287.04  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$289,287.04  
Total Internal/Transfer Disbursements: \$0.00

/s/ STEVEN R. MCDONALD

STEVEN R. MCDONALD

## CLAIM ANALYSIS REPORT

Page No: 1

Exhibit C

Case No. 20-22889-GMHCase Name: POPE, CRAIG A AND POPE, CATHLEEN A.Claims Bar Date: 10/28/2022Trustee Name: Steven R. McDonaldDate: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Adm1	JAN PIERCE, S.C.  2018 S. 1st Street, #517 Milwaukee WI 53207-1102	06/20/2022	Trustee Fee (Chapter 11)	Allowed	6101-000	\$3,950.00	\$3,950.00	\$3,950.00	\$3,950.00	\$0.00	\$0.00	\$0.00

**Claim Notes:** Subchapter V Trustee -- Fees

Adm2	JAN PIERCE, S.C.  2018 S. 1st Street #517 Milwaukee WI 53207-1102	06/20/2022	Trustee Exp (Chapter 11)	Allowed	6102-000	\$825.00	\$825.00	\$825.00	\$825.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Subchapter V Trustee -- Expenses

Adm3	UNITED STATES TREASURY  Internal Revenue Service Kansas City MO 64999-0148	10/30/2023	Income Taxes - Internal Revenue Service (post-petition)	Allowed	2810-000	\$100,772.00	\$100,772.00	\$100,772.00	\$100,772.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Payment of post-petition Federal taxes pursuant to a Court order. (See Doc. #459)

Adm4	WISCONSIN DEPARTMENT OF REVENUE  P.O. Box 268 Madison WI 53790-0001	10/30/2023	Other State or Local Taxes (post-petition, incl. post-petition real est. taxes)	Allowed	2820-000	\$12,055.00	\$12,055.00	\$12,055.00	\$12,055.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** Payment of post-petition state taxes pursuant to a Court order. (See Doc. #459)

Adm5	WESLER AND ASSOCIATES, CPA PC  P.O. Box 19016 Kalamazoo MI 49019	01/12/2024	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
Adm6	WESLER AND ASSOCIATES CPA PC  P.O. Box 19016 Kalamazoo MI 49019	01/12/2024	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$390.15	\$390.15	\$390.15	\$390.15	\$0.00	\$0.00	\$0.00

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Adm7	WISCONSIN DEPARTMENT OF REVENUE  4-SPU/Bankruptcy PO Box 8901 Madison WI 53708-8901	01/29/2024	Other State or Local Taxes (post-petition, incl. post-petition real est. taxes)	Allowed	2820-000	\$0.00	\$445.00	\$445.00	\$445.00	\$0.00	\$0.00	\$0.00

**Claim Notes:** Balance of remaining taxes owed.

Adm8	KREKELER LAW, S.C.  26 Schroeder Ct., Ste. 300 Madison WI 53711	10/28/2022	Attorney for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	Allowed	6210-000	\$0.00	\$47,017.00	\$47,017.00	\$0.00	\$0.00	\$0.00	\$47,017.00
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**Claim Notes:** Ch. 11 attorney fees/costs (See Docket #419 - Order Approving Fees/Costs)

Total amount of claim: \$48,123.47

Total fees: \$47,017.00

Total expenses: \$1,106.47

Adm9	KREKELER LAW, S.C.  26 Schroeder Ct., Suite 300 Madison WI 53711	02/07/2025	Attorney for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	Allowed	6220-000	\$0.00	\$1,106.47	\$1,106.47	\$0.00	\$0.00	\$0.00	\$1,106.47
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**Claim Notes:** Ch. 11 attorney fees/costs (See Docket #419 - Order Approving Fees/Costs)

Total amount of claim: \$48,123.47

Total fees: \$47,017.00

Total expenses: \$1,106.47

IntAd	STEVEN R. MCDONALD  7300 S. 13th Street, Suite 201 Oak Creek WI 53154	03/16/2023	Trustee Compensation	Allowed	2100-000	\$0.00	\$41,012.91	\$41,012.91	\$11,084.14	\$0.00	\$0.00	\$29,928.77
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**Claim Notes:** INTERIM TRUSTEE ADMINISTRATIVE EXPENSES: See Docket #449 -- Order dated 8/14/23 approves interim payment of administrative expenses to the Trustee in the amount of \$11,084.14

## CLAIM ANALYSIS REPORT

Page No: 3

Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
1	DISCOVER BANK DISCOVER PRODUCTS INC PO Box 3025 New Albany OH 43054-3025	04/22/2020	Payments to Unsecured Credit Card Holders	Allowed	7100-900	\$12,315.92	\$12,315.92	\$12,315.92	\$0.00	\$0.00	\$0.00	\$12,315.92

**Claim Notes:** Claim filed as unsecured credit card

## JUDGMENT LIEN

Krekeler and Strother negotiated a settlement for this creditor's claim. The settlement amount is \$6,557.14.

2	WISCONSIN DEPARTMENT OF REVENUE Special Procedures Unit - PO Box 8901 Madison WI 53708-8901	04/22/2020	Real Property Tax Liens (pre-petition)	Allowed	4700-000	\$400,910.65	\$282,520.13	\$282,520.13	\$0.00	\$0.00	\$0.00	\$282,520.13
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**Claim Notes:** SECURED CLAIM  
TAXES: Trifurcated claim  
Total amount of POC #2-4: \$351,858.09  
Secured amount (real estate, motor vehicle, other property): \$282,520.13 (remaining unsecured amount: \$69,337.96)  
Priority amount (taxes or penalties): \$46,427.59  
Unsecured amount: \$22,910.37

2a	WISCONSIN DEPARTMENT OF REVENUE ATTN: Bankruptcy Unit, MS 5-144 P.O. Box 8901 Madison WI 53708	04/22/2020	Claims of Governmental Units	Allowed	5800-000	\$400,910.65	\$46,427.59	\$46,427.59	\$0.00	\$0.00	\$0.00	\$46,427.59
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**Claim Notes:** PRIORITY CLAIM  
TAXES: Trifurcated claim  
Total amount of POC #2-4: \$351,858.09  
Secured amount (real estate, motor vehicle, other property): \$282,520.13 (remaining unsecured amount: \$69,337.96)  
Priority amount (taxes or penalties): \$46,427.59  
Unsecured amount: \$22,910.37



## CLAIM ANALYSIS REPORT

Page No: 4

Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
2b	WISCONSIN DEPARTMENT OF REVENUE ATTN: Bankruptcy Unit, MS 5-144 P.O. Box 8901 Madison WI 53708	04/22/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$400,910.65	\$22,910.37	\$22,910.37	\$0.00	\$0.00	\$0.00	\$22,910.37

**Claim Notes:** UNSECURED CLAIM  
TAXES: Trifurcated claim  
Total amount of POC #2-4: \$351,858.09  
Secured amount (real estate, motor vehicle, other property): \$282,520.13 (remaining unsecured amount: \$69,337.96)  
Priority amount (taxes or penalties): \$46,427.59  
Unsecured amount: \$22,910.37

3	WISCONSIN GAS, LLC  c/o Case Law Firm, S.C. 400 North Broadway Suite 402 Milwaukee WI 53202-5320	04/29/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$8,006.81	\$17,795.04	\$17,795.04	\$0.00	\$0.00	\$0.00	\$17,795.04
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**Claim Notes:** Claim filed as unsecured -- goods and services

SECURED: JUDGMENT LIEN  
POC Itemization of Charges for Craig A. Pope:  
Original Principal: \$ 7,457.31  
Statutory Attorney's Fees: \$ 350.00  
Court Costs: \$ 776.50  
Post-Judgment Interest through 4/16/20: \$ 9,211.23

Total Due: \$17,795.04

Krekeler and Strother negotiated a settlement for this creditor's claim. The settlement amount is \$9,244.52

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
4	WEST BEND MUTUAL INSURANCE COMPANY c/o Case Law Firm, S.C. 400 North Broadway Suite 402 Milwaukee WI 53202-5320	04/29/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$3,789.57	\$3,789.57	\$3,789.57	\$0.00	\$0.00	\$0.00	\$3,789.57

**Claim Notes:** Goods and Services  
Itemization of Charges for Craig A. Pope  
Original Principal: \$ 2,660.85  
Statutory Attorney's Fees: \$ 150.00  
Court Costs: \$ 734.20  
Post-Judgment Interest through 4/16/20: \$ 3,789.57

5	ADVIA CREDIT UNION  550 S. Riverview Dr Parchment MI 49004	05/19/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$173,681.53	\$173,681.53	\$0.00	\$0.00	\$0.00	\$173,681.53
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**Claim Notes:** Money Judgment  
First Community Federal Credit Union, First American Credit Union

Krekeler and Strother negotiated a settlement for this creditor's claim. The settlement amount is \$80,228.00

6	AMBER BAKER  5320 N. Zermatt Dr. Janesville WI 53545-0000	05/20/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$5,800.00	\$5,800.00	\$5,800.00	\$0.00	\$0.00	\$0.00	\$5,800.00
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**Claim Notes:** Money loaned

Amber Baker also filed POC #22 -- duplicate of this POC #6

7	KEVIN POPE  2346 S. Carvers Rock Road Avalon WI 53505	05/29/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00
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**Claim Notes:** Unsecured signature loan  
(7-1) Money loaned

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
8	GARVEY MCNEIL & ASSOCIATES, S.C.  Attn: Attorney Peter E. McKeever 6302 Southern Cir. Monona WI 53716	06/16/2020	Real Estate--Non-consensual Liens (judgments, mechanics liens)	Allowed	4120-000	\$3,887.19	\$8,743.18	\$8,743.18	\$8,743.18	\$0.00	\$0.00	\$0.00

**Claim Notes:** CLAIM PAID ON 8/23/23 PURSUANT TO ORDER ON TRUSTEE MOTION TO COMPROMISE (see Docket #449)  
SECURED CLAIM filed by Garvey McNeil & Associates  
Claim was originally filed as an unsecured claim. Claim was amended to a secured claim with a total amount of \$8,743.18

Money judgment - civil judgment Case No. 2009SC008329 Dane County Circuit Ct.  
Judgment amount: \$3,887.19;  
12% interest: \$4,855.99;

Listed in Sch. D

9	DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE PO Box 7346 Philadelphia PA 19101	06/17/2020	Claims of Governmental Units	Allowed	5800-000	\$402,458.00	\$30,611.87	\$30,611.87	\$0.00	\$0.00	\$0.00	\$30,611.87
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**Claim Notes:** BIFURCATED CLAIM  
PRIORITY  
Total Claim: \$65,896.23  
Unsecured Priority amount: \$30,611.87  
Unsecured General amount: \$35,284.36 (taxes due \$14,629.84; interest to petition date \$5,380.89; penalty to date of petition on unsecured priority claims including interest \$9,049.67;  
penalty to date of petition on unsecured general claims including interest \$6,223.96)

9a	DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE PO Box 7346 Philadelphia PA 19101	06/17/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$402,458.00	\$35,284.36	\$35,284.36	\$0.00	\$0.00	\$0.00	\$35,284.36
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**Claim Notes:** BIFURCATED CLAIM  
UNSECURED  
Total Claim: \$65,896.23  
Unsecured Priority amount: \$30,611.87  
Unsecured General amount: \$35,284.36 (taxes due \$14,629.84; interest to petition date \$5,380.89; penalty to date of petition on unsecured priority claims including interest \$9,049.67;  
penalty to date of petition on unsecured general claims including interest \$6,223.96)

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
10	FAITH CHRISTIAN HIGH SCHOOL, INC. Attn: Accounting PO Box 1230 Williams Bay WI 53191	06/18/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$10,500.00	\$11,521.09	\$11,521.09	\$0.00	\$0.00	\$0.00	\$11,521.09

**Claim Notes:** Private School Tuition

11	WALWORTH COUNTY TREASURER PO Box 1001 Elkhorn WI 53121	06/22/2020	Real Property Tax Liens (pre-petition)	Amended	4700-000	\$23,995.86	\$21,648.89	\$21,648.89	\$0.00	\$0.00	\$0.00	\$21,648.89
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**Claim Notes:** Amended claim 11-3 filed on 5/4/22  
BIFURCATED CLAIM  
SECURED PORTION  
Schedule D 2.34 -- 514 Janesville St. property  
Delinquent property taxes for 2015 through 2019

Amended claim 11-2 filed on 8/18/21:  
Walworth Co. Treasurer was paid \$188,475.91 on 3/31/22 at closing during the real estate sale of Lots 1 - 21!  
Sch. D Nos. 2.13 through 2.34  
Claim is attached to City of Whitewater parcels /MM00001 through /MM00021 (Lots 1 - 21) and also to City of Whitewater parcel /T00009 (514 S. Janesville St.)  
Walworth Co. Treasurer was paid \$188,475.91 on 3/31/22 at closing during the real estate sale of Lots 1 - 21.  
Total claim amount: \$155,861.30  
Delinquent property taxes for 2015 through 2019  
Secured amount: \$140,858.34  
Unsecured amount: \$15,002.96

## CLAIM ANALYSIS REPORT

Page No: 8

Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
11a	WALWORTH COUNTY TREASURER PO Box 1001 Elkhorn WI 53121	06/22/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$23,995.86	\$2,346.97	\$2,346.97	\$0.00	\$0.00	\$0.00	\$2,346.97

**Claim Notes:** Amended Claim 11-3 filed on 5/4/22  
BIFURCATED CLAIM  
UNSECURED PORTION  
Schedule D 2.34 -- 514 Janesville St. property  
Delinquent property taxes for 2015 through 2019

Amended Claim 11-2 filed on 8/18/21  
Walworth Co. Treasurer was paid \$188,475.91 on 3/31/22 at closing during the real estate sale of Lots 1 - 21!  
Sch. D Nos. 2.13 through 2.34  
Claim is attached to City of Whitewater parcels /MM00001 through /MM00021 (Lots 1 - 21) and also to City of Whitewater parcel /T00009 (514 S. Janesville St.)  
Walworth Co. Treasurer was paid \$188,475.91 on 3/31/22 at closing during the real estate sale of Lots 1 - 21.  
Total claim amount: \$155,861.30  
Delinquent property taxes for 2015 through 2019  
Secured amount: \$140,858.34  
Unsecured amount: \$15,002.96

12	AM TOWING, INC.  c/o Steinhoff & Gibson Law Office LLC 117 East Main Street Eagle WI 53119	06/22/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$7,300.00	\$6,746.98	\$6,746.98	\$0.00	\$0.00	\$0.00	\$6,746.98
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**Claim Notes:** Repair work on 2005 Chaparral Semi  
AM Towing is holding 2000 Mack Vision Semi-Tractor (not the truck on which repairs were made)

Debtor's business: August & Littles, LLC

13	BRUCE & KATHRYN GINGRICH  1806 Edinborough Ct Lake Geneva WI 53147	06/23/2020	Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	Withdrawn	4110-000	\$245,636.69	\$244,544.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** CLAIM WITHDRAWN 2/3/23

SECURED  
(13-1) Land Contract: 125 Potawatomi Rd., Williams Bay, WI  
Value of property: \$250,000.00  
Secured amount: \$244,844.39

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
14	LEONARD R NOLL  PO Box 102 Pewaukee WI 53072	06/25/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$350,000.00	\$416,937.00	\$416,937.00	\$0.00	\$0.00	\$0.00	\$416,937.00

**Claim Notes:** JUDGMENT LIEN  
Money Loaned  
Principal balance: \$350,000.00  
Accrued Interest 10-2-15 to 4/16/20: \$66,937.00  
Total owed as of 4/16/20: \$416,937.00

Krekeler and Strother was unable to negotiate a settlement for this creditor's claim. However, this creditor did not object to the 4th Amended Plan when the sum of \$203,106.00 was proposed to satisfy his money judgment lien in full.

15	ILLINOIS DEPARTMENT OF REVENUE BANKRUPTCY SECTION PO Box 19035 Springfield IL 62794-9035	06/30/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$50,000.00	\$186,139.00	\$186,139.00	\$0.00	\$0.00	\$0.00	\$186,139.00
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**Claim Notes:** Illinois Individual Income Taxes  
Sch. E  
Claim page 2 states claims is subject to a right of setoff -- reserve right should it be determined any payment due Debtor  
Attachment to Proof of Claim:  
Tax amount \$135,585.00  
Penalty \$ 13,808.50  
Interest \$ 36,745.50

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
16	HARRISON, WILLIAMS & MCDONELL, LLP  c/o Kohner, Mann & Kailas, S.C. 4650 North Port Washington Road Milwaukee WI 53212	12/22/2020	Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$45,150.29	\$136,299.41	\$136,299.41	\$136,299.41	\$0.00	\$0.00	\$0.00

**Claim Notes:** CLAIM PAID ON 8/14/23 PURSUANT TO ORDER ON TRUSTEE'S MOTION TO COMPROMISE (See Docket #449)

Original claim amount was \$55,627.22; amended claim filed on 4/20/23 changed the amount to \$136,299.41

Amended Claim:

Original judgment: \$45,150.29

Interest from judgment to date of amended claim 4/20/23: \$17,274.62

SEE ORDER DENYING MOTION TO COMPEL PAYMENT OF SECURED CLAIM (Docket 217)

SEE Second Motion to Compel Payment of Secured Claim of Harrison, William & McDonell, LLP (Docket 425)

SECURED CLAIM -- CLAIM MORTGAGE INCURRED VIA JUDGMENT

Lots 1 - 21 Meadowview Ct., Whitewater, WI.

This real estate was sold on 3/31/22. Mortgage was not paid during the closing.

17	CHALET AT THE RIVER, LLC c/o Attorney Mark A. Pumpian 10224 N. Port Washington St. Mequon WI 53092	09/24/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$1,143.50	\$1,143.50	\$1,143.50	\$0.00	\$0.00	\$0.00	\$1,143.50
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**Claim Notes:** LEASE

Judgment: Milwaukee Co. 2007SC045504 Chalet at the River LLC vs. Jeremy Goebel et al

Rock Co. Case No. 2010TJ000097

Eviction: Jeremy Goebel and Cathleen (Fossler) Pope (Defendants)

18	GARVEY MCNEIL & ASSOCIATES  c/o Attorney Peter E McKeever 6302 Southern Cir. Monona WI 53716	08/08/2022	Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	Withdrawn	4110-000	\$3,887.19	\$14,456.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** WITHDRAWN on 3/9/23

POC #18 is a SECURED CLAIM DUPLICATIVE OF POC #8 (which was filed as unsecured and then later amended to be a secured claim)

Judgment 2009SC8329 Dane County

## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMHCase Name: POPE, CRAIG A AND POPE, CATHLEEN A.Claims Bar Date: 10/28/2022Trustee Name: Steven R. McDonaldDate: 2/12/2025

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
19	CASE LAW FIRM SC  400 N BROADWAY SUITE 402 Milwaukee WI 53202	08/08/2022	General Unsecured § 726(a)(2)	Withdrawn	7100-000	\$8,006.81	\$17,607.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Claim Notes:** CLAIM WITHDRAWN 11/22/24  
Wisconsin Gas LLC  
c/o Case Law Firm, S.C.  
DUPLICATIVE OF POC #3

20	SEYMOUR, KREMER, KOCH, LLP 23 North Wisconsin Street P.O. Box 470 Elkhorn WI 53121-0000	08/11/2022	General Unsecured § 726(a)(2)	Allowed	7100-000	\$2,500.00	\$2,507.85	\$2,507.85	\$0.00	\$0.00	\$0.00	\$2,507.85
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**Claim Notes:** Services performed

21	ROCK PRAIRIE MONTESSORI SCHOOL 5246 E Rotamer Rd Janesville WI 53546	08/12/2022	General Unsecured § 726(a)(2)	Allowed	7100-000	\$2,098.00	\$1,994.05	\$1,994.05	\$0.00	\$0.00	\$0.00	\$1,994.05
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**Claim Notes:** Child Care Tuition

22	AMBER BAKER  5320 N. Zermatt Dr. Janesville WI 53545-0000	09/01/2022	General Unsecured § 726(a)(2)	Withdrawn	7100-000	\$5,800.00	\$5,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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**Claim Notes:** WITHDRAWN  
DUPLICATIVE OF POC #6  
Personal Loan

\$2,069,645.59	\$1,787,237.83	\$277,063.88	\$0.00	\$0.00	\$1,510,173.95
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## CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 20-22889-GMH  
Case Name: POPE, CRAIG A AND POPE, CATHLEEN A.  
Claims Bar Date: 10/28/2022

Trustee Name: Steven R. McDonald  
Date: 2/12/2025

## CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$390.15	\$390.15	\$390.15	\$0.00	\$0.00	\$0.00
Accountant for Trustee Fees (Other Firm)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
Attorney for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	\$1,106.47	\$1,106.47	\$0.00	\$0.00	\$0.00	\$1,106.47
Attorney for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	\$47,017.00	\$47,017.00	\$0.00	\$0.00	\$0.00	\$47,017.00
Claims of Governmental Units	\$77,039.46	\$77,039.46	\$0.00	\$0.00	\$0.00	\$77,039.46
General Unsecured § 726(a)(2)	\$1,062,004.38	\$1,038,597.31	\$0.00	\$0.00	\$0.00	\$1,038,597.31
Income Taxes - Internal Revenue Service (post-petition)	\$100,772.00	\$100,772.00	\$100,772.00	\$0.00	\$0.00	\$0.00
Other State or Local Taxes (post-petition, incl. post-petition real est. taxes)	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	\$0.00	\$0.00
Payments to Unsecured Credit Card Holders	\$12,315.92	\$12,315.92	\$0.00	\$0.00	\$0.00	\$12,315.92
Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	\$395,300.10	\$136,299.41	\$136,299.41	\$0.00	\$0.00	\$0.00
Real Estate--Non-consensual Liens (judgments, mechanics liens)	\$8,743.18	\$8,743.18	\$8,743.18	\$0.00	\$0.00	\$0.00
Real Property Tax Liens (pre-petition)	\$304,169.02	\$304,169.02	\$0.00	\$0.00	\$0.00	\$304,169.02
Trustee Compensation	\$41,012.91	\$41,012.91	\$11,084.14	\$0.00	\$0.00	\$29,928.77
Trustee Exp (Chapter 11)	\$825.00	\$825.00	\$825.00	\$0.00	\$0.00	\$0.00
Trustee Fee (Chapter 11)	\$3,950.00	\$3,950.00	\$3,950.00	\$0.00	\$0.00	\$0.00

**TRUSTEE'S PROPOSED DISTRIBUTION**

Case No.: 20-22889-GMH  
Case Name: CRAIG A POPE  
CATHLEEN A. POPE  
Trustee Name: Steven R. McDonald

Balance on hand: \$465,971.07

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
2	Wisconsin Department of Revenue	\$282,520.13	\$282,520.13	\$0.00	\$282,520.13
8	Garvey McNeil & Associates, S.C.	\$8,743.18	\$8,743.18	\$8,743.18	\$0.00
11	Walworth County Treasurer	\$21,648.89	\$21,648.89	\$0.00	\$21,648.89
16	Harrison, Williams & McDonell, LLP	\$136,299.41	\$136,299.41	\$136,299.41	\$0.00

Total to be paid to secured creditors: \$304,169.02  
Remaining balance: \$161,802.05

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Steven R. McDonald, Trustee Fees	\$41,012.91	\$11,084.14	\$29,928.77
Wesler and Associates, CPA PC, Accountant for Trustee Fees	\$2,500.00	\$2,500.00	\$0.00
Wesler and Associates CPA PC, Accountant for Trustee Expenses	\$390.15	\$390.15	\$0.00

Total to be paid for chapter 7 administrative expenses: \$29,928.77  
Remaining balance: \$131,873.28

Applications for prior chapter fees and administrative expenses have been filed as follows:

<b>Reason/Applicant</b>	<b>Total Requested</b>	<b>Interim Payments to Date</b>	<b>Proposed Payment</b>
Krekeler Law, S.C., Attorney for Trustee/D-I-P Fees	\$47,017.00	\$0.00	\$47,017.00
Krekeler Law, S.C., Attorney for Trustee/D-I-P Expenses	\$1,106.47	\$0.00	\$1,106.47
Other: Jan Pierce, S.C., Trustee Fees	\$3,950.00	\$3,950.00	\$0.00
Other: Jan Pierce, S.C., Trustee Expenses	\$825.00	\$825.00	\$0.00

Total to be paid to prior chapter administrative expenses: \$48,123.47  
Remaining balance: \$83,749.81

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$77,039.46 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<b>Claim No.</b>	<b>Claimant</b>	<b>Allowed Amt. of Claim</b>	<b>Interim Payments to Date</b>	<b>Proposed Payment</b>
2a	Wisconsin Department of Revenue	\$46,427.59	\$0.00	\$46,427.59
9	Department of Treasury Internal Revenue Service	\$30,611.87	\$0.00	\$30,611.87

Total to be paid to priority claims: \$77,039.46  
Remaining balance: \$6,710.35

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$1,050,913.23 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.6 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

<b>Claim No.</b>	<b>Claimant</b>	<b>Allowed Amt. of Claim</b>	<b>Interim Payments to Date</b>	<b>Proposed Amount</b>
1	Discover Bank Discover Products Inc	\$12,315.92	\$0.00	\$78.64
2b	Wisconsin Department of Revenue	\$22,910.37	\$0.00	\$146.29
3	Wisconsin Gas, LLC	\$17,795.04	\$0.00	\$113.63

4	West Bend Mutual Insurance Company	\$3,789.57	\$0.00	\$24.20
5	Advia Credit Union	\$173,681.53	\$0.00	\$1,109.00
6	Amber Baker	\$5,800.00	\$0.00	\$37.03
7	Kevin Pope	\$150,000.00	\$0.00	\$957.79
9a	Department of Treasury Internal Revenue Service	\$35,284.36	\$0.00	\$225.29
10	Faith Christian High School. Inc.	\$11,521.09	\$0.00	\$73.57
11a	Walworth County Treasurer	\$2,346.97	\$0.00	\$14.99
12	AM Towing, Inc.	\$6,746.98	\$0.00	\$43.08
14	Leonard R Noll	\$416,937.00	\$0.00	\$2,662.25
15	Illinois Department of Revenue Bankruptcy Section	\$186,139.00	\$0.00	\$1,188.55
17	Chalet at the River, LLC	\$1,143.50	\$0.00	\$7.30
20	Seymour, Kremer, Koch, LLP	\$2,507.85	\$0.00	\$16.01
21	Rock Prairie Montessori School	\$1,994.05	\$0.00	\$12.73

Total to be paid to timely general unsecured claims: \$6,710.35  
Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims: \$0.00  
Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00  
Remaining balance: \$0.00

